

Mechanisms of Implementation of e-Bupot Applications in The Fulfillment Taxation Obligations of PPh 23 and PPN

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Abstract: Mechanism for Implementing the E-Bupot Application in Fulfilling the Implementation of Income Tax Article 23 and VAT Tax Obligations at the Banten Province Youth and Sports Service. The purpose of this writing is: (1). To find out the mechanism for implementing the E-Bupot PPh Article 23 and VAT application at the Banten Province Youth and Sports Service. (2). To find out the obstacles that often occur in the process of implementing the E-Bupot application for PPh article 23 and VAT. The method used in this writing is the descriptive method, while the techniques used in the data collection process are observation, interviews and documentation methods. The results of this writing show that: (1). The Banten Province Youth and Sports Service in carrying out the preparation of proof of withholding of PPh article 23 and VAT is in accordance with applicable regulations, namely the Directorate General of Taxes Regulation Number PER-24/PJ/2021 concerning the form and procedures for making Proof of Withholding or Collection of Unified Tax. (2). The obstacles that often occur in reporting Proof of Withholding or Collection at the Banten Province Youth and Sports Service can be resolved except when inputting the tax period which does not match the tax period that must be reported.

Introduction

Tax is one of the country's largest cash incomes which is obtained through people's contributions, therefore, in order to increase the state treasury in order to realize national development, every Indonesian citizen is obliged to pay taxes. This can be seen from the increasingly high state revenue target expected from the tax sector. For certain people, taxes are usually a scourge because they consider it a burden. However, it cannot be denied that taxes are the backbone of state revenue (Mardiasmo 2019, in Daud 2022: 376).

The Directorate General of Taxes continues to strive to make various new breakthroughs that can make it easier for taxpayers to fulfill their tax obligations, one of which is through the implementation of a Unification Tax Return (SPT). Referring to article 1 number 7 of the Regulation of the Director General of Taxes, the Unification SPT is a Periodic Notification Letter used by PPh cutters and/or collectors, deposits for PPh withholdings and/or collections, and/or self-deposits for several types of PPh in one tax period, in accordance with with the provisions of laws and regulations in the field of taxation.

The Unification Period SPT is contained in E-Bupot (Electronic Proof of Cut). The Unification E-Bupot was launched by the Directorate General of Taxes in 2009 as an internet-based taxation system. The obligation to make Unification E-Bupot and Periodic Unification Income Tax Returns has been determined by the Directorate.

General of Taxes (DJP) through PER-24/PJ/2021. With this regulation, the E-Bupot Unification application must be used from the April 2022 tax period. Proof of tax deduction can be defined as one of the elements that is almost always present when you have finished paying taxes. (Husnurrosyidah & Suhadi 2017, in Mahmudi 2022:12). Proof of Withholding is a form used by withholders or collectors of Article 23 Income Tax and VAT. This form can also be used as a form of accountability for deductions that have been made. If you use the manual tax payment method, taxpayers will receive physical withholding proof in the form of paper, however, currently with the rapid development of technology, taxpayers can make withholding proof via the E-Bupot application found in DJP Online.

The Banten Province Youth and Sports Service is one of the agencies in Banten Province that has implemented E-Bupot which includes Income Tax Article 23, Income Tax Article 22 and Value Added Tax (VAT). In connection with the phenomenon found in the Banten Province Youth and Sports Service, what combines the 3 types of taxes that are more dominant using E-bupot is PPh Article 23 and Value Added Tax (VAT). The Banten Province Youth and Sports Service carries out activities to spend funds or purchase goods which will then be used to support activities such as purchasing electronic equipment, office stationery (ATK), and other equipment purchased from wholesalers or third parties where the equipment is BKP so it is mandatory VAT is collected by the government treasurer, especially the expenditure treasurer at the Banten Province Youth and Sports Service who is obliged to collect and carry out tax administration and make tax deposit applications through the State Treasury Services Office (KPPN) by submitting a Payment Order (SPM) so that the tax is collected directly included in the state treasury. The Banten Province Youth and Sports Service also carries out goods and services rental activities through third persons for those who

receive capital, services, gifts or awards which are subject to PPh article 23 which must be reported, then must provide proof of tax deductions through an application launched by Directorate General of Taxes, namely the Electronic Withholding Proof application via the DJP Online page.

The Banten Province Youth and Sports Service in the October-December 2022 period did not report/make a Unification E-bupot because the Banten Province Youth and Sports Service did not have special staff to handle the Taxation section and forgot the mechanism for implementing the E-Bupot, Difficulty in inputting NTPN because It is difficult to differentiate between 0 (zero) and the letter O, and there are several tax periods that are reported incorrectly, for example, tax periods that should be reported in November but are reported in December. Therefore, the Banten Province Youth and Sports Service experienced reporting delays.

Research methods

The data collection method used to compile and collect the necessary data must be correct and accurate in accordance with the conditions at the Banten Province Youth and Sports Service and the topic of the final assignment, so the author uses the data collection method used in this writing as follows: to obtain information directly from the source, this interview is used if the respondent wants to know things in more depth and the number of respondents is small (Sudaryono, 2017: 222). This interview method was carried out with the Expenditure Treasurer who served as collector and withholder as well as tax reporter at the Banten Province Youth and Sports Service who knew about the obstacles and what the Banten Province Youth and Sports Service faced. Observation Data collection by observation was used to obtain direct data sources regarding procedures that were hampered in the Implementation and Reporting of E-Cut Evidence at the Banten Provincial Youth and Sports Service. The data source obtained by the author is a data source collected by the author by collecting data from the Finance Section of the Youth and Sports Service, Literature Study Literature study is a method used to collect the necessary data from reading various books about taxation, laws regarding general provisions and procedures for taxation, KMK RI NO 563/KMK.03/2003 concerning Government Treasurers and related literature with the VAT and PPH Article 23 collection and reporting mechanism.

Documentation Documentation is a method used to collect written materials in the form of data in the form of tables obtained from the Banten Province Youth and Sports Service Office with the aim of completing the data needed to obtain information that supports data analysis, such as agency profiles, Warrants Disbursement of Funds (SP2D), Billing Code Printout, E-proof of Cut, and so on.

Result and Discussion

In the context of PPh Article 23, the Service expenditure treasurer is responsible for withholding tax on income received or earned by the taxpayer. Meanwhile, for VAT, the treasurer collects it on purchases of goods or services through the e-Purchasing process.

However, this process is not always smooth. Among the problems that often occur, there are technical difficulties in inputting NTPN, differences in the tax period and reporting date, as well as delays in reporting which result in fines for the Department. The author concludes that the Banten Province Youth and Sports Service has carried out its tax obligations using the e-bupot application. However, there are still technical obstacles that need to be fixed to make the taxation process smoother in the future.

The problem that often occurs when electronically reporting proof of deduction is the Billing Code. In this billing code there is NTPN (State Revenue Transaction Number) and Tax Period, where NTPN (State Revenue Transaction Number) and Tax Period are very important input data in the implementation of E-bupot reporting. In inputting NTPN (State Revenue Transaction Number) errors often occur between 0 (zero) and the letter O, which often happens as a result of which the reporting process takes quite a long time because to input the appropriate NTPN (State Revenue Transaction Number) the reporter has to repeat several times. Times replace 0 (zero) with O and vice versa until the NTPN (State Revenue Transaction Number) entered is correct.

In inputting E-bupot reporting for the Banten Province Youth and Sports Service, there are often discrepancies in the reported Tax Periods, where the Tax Period must be reported in November but is only reported in December, as a result the Tax Period cannot be input when inputting data on E-Bupot. Bupot, this can also result in E-Bupot not being reported/created.

Conclusion

Based on the description and explanation regarding the implementation of the E-Bupot PPH article 23 and VAT application at the Banten Province Youth and Sports Service, the author concludes a summary of the main points discussion regarding the implementation of the E-Bupot application for PPh article 23 and VAT.

The mechanism for implementing the E-Bupot PPh Article 23 application carried out by the Expenditure Treasurer, seen from the deposit process before the reporting stage, is in accordance with Minister of Finance Regulation number 32/PMK.05/2014, then in the reporting of Periodic PPH SPT article 23, the Banten Province Youth and Sports Service found a discrepancy with the reporting mechanism in the Director General of Taxes Regulation PER-17/PJ/2021 concerning the form and procedures for making proof of tax withholding or collection as well as the form of content, procedures for filling it out and submission of Periodic Tax Returns for government agencies as explained in article 2 paragraph 1 due to delays in reporting withholding evidence.

The mechanism for implementing the E-Bupot VAT application carried out by the Expenditure Treasurer, seen from the deposit process before the reporting stage, is in accordance with Minister of Finance Regulation number 32/PMK.05/2014, then in the reporting of Periodic VAT SPT, the Banten Province Youth and Sports Service there were discrepancies with the reporting mechanism in the Regulation of the Director General of

Taxes PER-17/PJ/2021 concerning the form and procedures for making proof of tax withholding or collection as well as the form of contents, procedures for filling out and submitting Periodic Tax Returns for government agencies as explained in article 2 paragraph 1 due to delays in reporting certificate of withholding tax.

Obstacles such as delays in E-bupot reporting from October to December 2022, can be overcome by reporting it in the month January by accepting the consequences of a fine. Inputting NTPN (State Revenue Transaction Number) can be resolved by reprinting the payment transaction by including the SSP billing ID at the bank's teller. Then, for inputting the Tax Period, the Banten Province Youth and Sports Service cannot handle it because the Tax Period has already been reported in the previous month to the online DJP account.

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